July 18, 2023

The Brown County Commissioners met as the Board of Equalization (BOE) in regular session on Wednesday, July 18, 2023, at 1:05 PM., Brown County Courthouse meeting room with Chairman Buddy Small and Jeremiah Dailey present. Member Dennis Bauer was absent with an excused absence. Also present were Brown County Clerk (BCC) Travis Hobbs, Brown County Assessor (BCA) Peggy Gross and Brown County Attorney (CA) Andy Taylor.

Chairman Small acknowledged the Open Meeting Act posted near the door.

Small moved to approve the minutes of the regular July 5, 2023, BOE meeting as written and officially recorded in Commissioner Book 23. Dailey seconded. Roll Call: Small Aye, Dailey Aye and Bauer Absent, motion carried.

Small moved to approve the minutes of the special July 13, 2023, BOE meeting as written and officially recorded in Commissioner Book 23. Dailey seconded. Roll Call: Small Aye, Dailey Aye and Bauer Absent, motion carried.

(BCA) Peggy Gross presented the Board with a Notice of Rejection Homestead Exemption.

Dailey moved to approve the Notice of Rejection of Homestead Exemption as presented and authorize Chairman Small to sign. Small seconded. Roll Call: Small Aye, Dailey Aye and Bauer Absent, motion carried.

BCA Gross presented the Board with the Overvalued and Undervalued report. Small moved to accept the report as presented by BCA Gross. Dailey seconded. Roll Call: Small Aye, Dailey Aye and Bauer Absent, motion carried.

BCA Gross presented the Board with the new adjusted values of Parcel ID #'s 090037057, 090035291, 090036719 the Property Protests of Dave and Debra Fowler after making some changes from grass to CRP based on the documentation provided by the Fowlers.

Dailey moved to accept the recommendation of the County Assessor on Parcel ID #'s 090037057, 090035291, 090036719. Small seconded. Roll Call: Small Aye, Dailey Aye and Bauer Absent.

BCA Gross presented the Board with a Form 425 filed by Robert Alberts. Due to 263.50 acres being under water the recommendation was to decrease the value from, \$455,905.00 to \$269,180.00.

Dailey moved to approve the BCA recommendation on Parcel Id # 090027922 Small seconded. Roll Call: Small Aye, Dailey Aye and Bauer Absent, motion carried The meeting adjourned at 1:26 PM.

The next regular BOE meeting will be Tuesday, August 1, 2023, at 1:00 PM, at the Brown County Courthouse, Ainsworth, Nebraska.

This meeting's public notice was published in the Ainsworth Star-Journal, aired on KBRB Radio, and always posted at the Brown County Clerk's Office where all minutes and agendas are kept current for public inspection.